



JAN 20 2004

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Effective 10/01/2003, Patent fees are subject to annual revision.

☐ Applicant claims small entity status. See 37 CFR 1.27

TOTAL AMOUNT OF PAYMENT	(\$)	420.00
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Complete if Known

Application Number	09/844,517
Filing Date	April 27, 2001
First Named Inventor	Erich Hoffmann
Examiner Name	M. G. Hill
Art Unit	1648
Attorney Docket No.	02427/100G772-US1

METHOD OF PAYMENT (check all that apply)

<input checked="" type="checkbox"/>	Check	<input type="checkbox"/>	Credit Card	<input type="checkbox"/>	Money Order	<input type="checkbox"/>	Other	<input type="checkbox"/>	None
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☐ Deposit Account:

Deposit
Account
Number

04-0100

Deposit
Account
Name

Darby & Darby P.C.

The Director is authorized to: (check all that apply)

Charge fee(s) indicated below	X	Credit any overpayments
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☐ Charge any additional fee(s) or any underpayment of fee(s)

☐ Charge fee(s) indicated below, except for the filing fee to the above-identified deposit account.

FEE CALCULATION

1. BASIC FILING FEE

Large Entity	Small Entity
<p>1. Revenue Recognition</p> <p>Large entities use the percentage of completion method for long-term contracts, recognizing revenue as work progresses. Small entities often use the cost of sales method, recognizing revenue only when the contract is completed.</p>	<p>1. Revenue Recognition</p> <p>Small entities often use the cost of sales method for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. Inventory Valuation</p> <p>Large entities use the FIFO (First In, First Out) method for inventory valuation. Small entities often use the LIFO (Last In, First Out) method, which can result in lower taxable income in times of rising prices.</p>	<p>2. Inventory Valuation</p> <p>Small entities often use the LIFO (Last In, First Out) method for inventory valuation, which can result in lower taxable income in times of rising prices.</p>
<p>3. Depreciation</p> <p>Large entities use the MACRS (Modified Accelerated Cost Recovery System) method for depreciation. Small entities often use the straight-line method, which spreads the cost of an asset evenly over its useful life.</p>	<p>3. Depreciation</p> <p>Small entities often use the straight-line method for depreciation, which spreads the cost of an asset evenly over its useful life.</p>
<p>4. Bad Debt Expense</p> <p>Large entities use the allowance method for bad debt expense, estimating the amount of uncollectible accounts at the end of each period. Small entities often use the direct write-off method, recognizing bad debt expense only when an account is deemed uncollectible.</p>	<p>4. Bad Debt Expense</p> <p>Small entities often use the direct write-off method for bad debt expense, recognizing bad debt expense only when an account is deemed uncollectible.</p>
<p>5. Lease Accounting</p> <p>Large entities use the ASC 842 (Leases) standard, which requires lessees to recognize most leases on their balance sheet. Small entities often use the ASC 840 (Leases) standard, which allows for more flexibility in lease accounting.</p>	<p>5. Lease Accounting</p> <p>Small entities often use the ASC 840 (Leases) standard for lease accounting, which allows for more flexibility in lease accounting.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
1001	770	2001	385	Utility filing fee	
1002	340	2002	170	Design filing fee	
1003	530	2003	265	Plant filing fee	
1004	770	2004	385	Reissue filing fee	
1005	160	2005	80	Provisional filing fee	

SUBTOTAL (1)	(\$)	0.00
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2. EXTRA CLAIM FEES FOR UTILITY AND REISSUE

		Extra Claims	Fee from below	Fee Paid
Total Claims	<input type="text"/> -20** =	<input type="text"/> x	<input type="text"/> =	<input type="text"/>
Independent Claims	<input type="text"/> -3** =	<input type="text"/> x	<input type="text"/> =	<input type="text"/>
Multiple Dependent				<input type="text"/>

Large Entity	Small Entity
<p>1. Revenue Recognition</p> <p>Large entities use the percentage of completion method for long-term contracts, recognizing revenue as work progresses. Small entities often use the cost of sales method, recognizing revenue only when the contract is completed.</p>	<p>1. Revenue Recognition</p> <p>Small entities often use the cost of sales method for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. Inventory Valuation</p> <p>Large entities use the FIFO (First In, First Out) method for inventory valuation. Small entities often use the LIFO (Last In, First Out) method, which can provide a tax advantage.</p>	<p>2. Inventory Valuation</p> <p>Small entities often use the LIFO (Last In, First Out) method for inventory valuation, which can provide a tax advantage.</p>
<p>3. Depreciation</p> <p>Large entities use the MACRS (Modified Accelerated Cost Recovery System) for depreciation. Small entities often use the straight-line method.</p>	<p>3. Depreciation</p> <p>Small entities often use the straight-line method for depreciation.</p>
<p>4. Bad Debt Expense</p> <p>Large entities use the allowance method for bad debt expense. Small entities often use the direct write-off method.</p>	<p>4. Bad Debt Expense</p> <p>Small entities often use the direct write-off method for bad debt expense.</p>
<p>5. Research and Development</p> <p>Large entities use the capitalization method for research and development costs. Small entities often use the expensing method.</p>	<p>5. Research and Development</p> <p>Small entities often use the expensing method for research and development costs.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description
1202	18	2202	9	Claims in excess of 20
1201	86	2201	43	Independent claims in excess of 3
1203	290	2203	145	Multiple dependent claim, if not paid
1204	86	2204	43	** Reissue independent claims over original patent
1205	18	2205	9	** Reissue claims in excess of 20 and over original patent

SUBTOTAL (2)	(\$)	0.00
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****or number previously paid, if greater; For Reissues, see above**

FEE CALCULATION (continued)

3. ADDITIONAL FEES

Large Entity		Small Entity	
Fee Code	Fee (\$)	Fee Code	Fee (\$)

1051	130	2051	65	Surcharge – late filing fee or oath	
1052	50	2052	25	Surcharge – late provisional filing fee or cover sheet.	
1053	130	1053	130	Non-English specification	
1812	2,520	1812	2,520	For filing a request for <i>ex parte</i> reexamination	
1804	920*	1804	920*	Requesting publication of SIR prior to Examiner action	
1805	1,840*	1805	1,840*	Requesting publication of SIR after Examiner action	
1251	110	2251	55	Extension for reply within first month	
1252	420	2252	210	Extension for reply within second month	420.00
1253	950	2253	475	Extension for reply within third month	
1254	1,480	2254	740	Extension for reply within fourth month	
1255	2,010	2255	1,005	Extension for reply within fifth month	
1401	330	2401	165	Notice of Appeal	
1402	330	2402	165	Filing a brief in support of an appeal	
1403	290	2403	145	Request for oral hearing	
1451	1,510	1451	1,510	Petition to institute a public use proceeding	
1452	110	2452	55	Petition to revive – unavoidable	
1453	1,330	2453	665	Petition to revive - unintentional	
1501	1,330	2501	665	Utility issue fee (or reissue)	
1502	480	2502	240	Design issue fee	
1503	640	2503	320	Plant issue fee	
1460	130	1460	130	Petitions to the Commissioner	
1807	50	1807	50	Processing fee under 37 CFR 1.17(q)	
1806	180	1806	180	Submission of Information Disclosure Stmt	
8021	40	8021	40	Recording each patent assignment per property (times number of properties)	
1809	770	2809	385	Filing a submission after final rejection (37 CFR 1.129(a))	
1810	770	2810	385	For each additional invention to be examined (37CFR 1.129(b))	
1801	770	2801	385	Request for Continued Examination (RCE)	
1802	900	1802	900	Request for expedited examination of a design application	

Other fee (specify)

*Reduced by Basic Filing Fee Paid	SUBTOTAL (3)	(\$)	420.00
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SUBMITTED BY

Name (Print/Type)	Irina E. Vainberg, Ph.D.
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Registration No. (Attorney/Agent)	48,008
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(Complete (if applicable))

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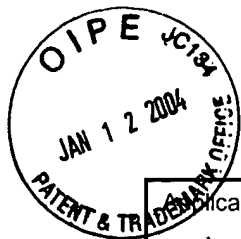
Signature

Date January 12, 2004

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FL 98395135045

Dated: 11/12/04



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JAN 20 2004

TECH CENTER 1600/2900

Application No. (if known): 09/844,517

Attorney Docket No.: 02427408G772-USA

Certificate of Express Mailing Under 37 CFR 1.10

I hereby certify that this correspondence is being deposited with the United States Postal Service as Express Mail, Airbill No. **EL983951350**, in an envelope addressed to:

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on January 12, 2004
Date

Signature

Pat Campbell

Typed or printed name of person signing Certificate

Note: Each paper must have its own certificate of mailing, or this certificate must identify each submitted paper.

Fee Transmittal (1 page)
Check No. 3841 in the amount of \$420.00
Two Month Request for Extension of Time Under 37 CFR 1.136(a) (1 page)
Declaration of Erich Hoffmann under 37 C.F.R. Section 1.132 (4 pages)
Amendment Transmittal (1 page)
Amendment and Response to the Office Action (20 pages) w/Exhibits A-C
Return Receipt Postcard.